App F IX 4

Previous References 1937-8 (MC)

File No 74-37
Serial Nos 547

~~Letter~~ *References*
ML 69-38-49 454
ML 57-40 (14, 15)
ML 111-41 - 88, 130, 134, 141, 146, 154, 155

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for October 1937

SUBJECT

Draft Bye-laws relating to the levy of octroi duty on articles imported into Mandya Town Municipality - Hospet in the Bonded Warehouse

37) To The Deputy Commr, Hyderabad

WD 0295—GPB—22 500—13.8.37

ML L 3279-80 § 30 I 37

Mr. Lobo 5/11/37

Sends the octroi Bye laws framed by the Mandya Town Municipality.

Draft Bye laws relating to the levy of Octroi duty in Mandya Town Mcty L 857

General and Revenue Secretariat | Ml File No 74 | of 1937-38 | [App F III—2

Serial No	
5	Letter No D3-488/37-38 dated 14th Aug 1937 from the D C Mysore Dt, requesting sanction to the draft Bye-laws framed by the Mandya Town Ml Cl for the levy of Octroi duty on ~~cert~~ articles brought within its Ml limits Subtd
1)	These draft Bye laws (vide flag F~~A~~) have been framed in accordance with the provisions of Sec 48(1)(k) of the D M Regn 1933, and all the formalities prescribed under the Regulation are reported to have been observed
2)	These Bye-laws have been compared with the Sanctioned Bye laws of the same kind prevailing in the Mysore City Mcty (a copy of the same is put upfor perusal) It is found on comparison that the draft Bye-laws now submitted are more or less similar to those ~~prevailing~~ in force in Mysore City, and necessary alterations wherever necessary have been made by the Ml Cl so as to suit the local conditions of Mandya Mcty
3)	An explanation to ~~the~~ No 8 of the draft Bye-laws under ref, (which deals with the appraisement of the value of the goods when the tax is assessed on value) has

NOTE—Contn Sheet

WD 0284—GPB—30 000—13 3

Octroi Bye laws - Mandya Town Mby

Ml File No 74 857/L of 1937-38 | General and Revenue Secretariat

been added here since the same has been approved in G O No L 5825-6 Ml 68-36 54 dated 9th Feb 1937 It is as follows —

"Explanation — When the appraisement of the value of Goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, Cartage, charges etc, less trade discount shown in the invoice"

4) The rates prescribed in Schedule I annexed to the Draft Bye laws as octroi duty on different classes of articles are within the maximum Rates of octroi duty as mentioned in Schedule II (Section 61 cls (IV) & (V) of the I M Regn 1933 Flag 'C'

5) Other necessary Verbal alterations have been made in the Draft Bye laws where such necessary The revised Bye laws may be approved

A draft G O approving the Bye laws is put up for appl

D S R 14/9/37 Sd/- 8/11/91

16937 Sd/- 16/91

(11 members)

The D C Mysore Dh
The Comptroller Lokayukta
Sanctions the octroi Bye-laws framed by the Mandya Municipality

Ml 19/9/37

7

20937 Sd/- 8/10/37

B
D S R

ಮಂಡ್ಯ ಪಟ್ಟಣ ಪುರಸಭೆ NO/3279 80ML 74-37-ಮಾಡಿದ 30/9/37

ML74-37-5 857

2

OFFICE OF THE DEPUTY COMMISSIONER
MYSORE DISTRICT

No D3-488/37-38
Encl One File

Dated Mysore the 14th August *1937*

FROM

M. G. MEHKRI, ESQ. B A LL B
T. G. RAMA IYER, ESQ. B.A.
Deputy Commissioner Mysore District

P. H. KRISHNA RAO, ESQ., M. A.,
Secretary to the Government of Mysore
Local Self Government Department, *Bangalore*

SIR

Subject - Draft Bye-laws relating to the levy of Octroi duty on articles imported into Mandya Town Municipality and kept in the Bonded Warehouse

In forwarding herewith report No C 71/37-38 dated 7th August 1937, from the President of Mandya Town Municipal Council, regarding the above, I have the honour to state that the draft bye-laws for levying octroi duty on articles imported into the Mandya Town Municipality were published locally, as recuired under Section 48 (2) of the Town Municipalities --- Regulation of 1933, calling for objections, if any No objections are reported to have been received in the matter The Municipal Council at their meeting held on 22nd June 1937 have approved the said draft bye-laws The copy of the notice --- published locally is enclosed in the file

I request that sanction of Government may kindly be obtained for the said bye-laws framed by Mandya Town Municipal Council

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District

CMV

Extract copy Approved No L3279 dated 74-37-77 dated 30/9/37

OCTROI BYELAWS ,MANDYA TO N MUNICIPALITY
MANDYA

Byelaws relating to the levy of octroi duty on articl imported into Mandya Municipality and kept in the Bonded Warehouse under section 48(b) of the Town Municipalities Regulation No VIII of 1933

1 The Octroi limits for the purpose of collecting octroi shall be the Municipal limits

2 No article liable to octroi shall be brought within these limits except by one of the high roads specified below or by Railway

(a) Basaral Road
(b) Barrur Road
(c) Bangalore-Mysore Roads
(d) Hosahalli Road

3 All p rsons bringing into or receiving from beyond the octroi limits of the town, any such articles,or any conveyance or package contaning such articles shall stop such articles,conveyance or package at the ookads to enable the octroi officer to inspect the same Persons bringing such articles into the town through routes not provided with ookad shall take them to the C ntral Octroi office for the said pur ose

4.The Octroi posts ,at which such conveyance,packages, or goods shall be liable to inspection,shall be the ookads on the high roads described in Schedule No.I and shall also include the Central Octroi Office And every person bringing dutiable goods within the town shall report the fact at the first of such posts on the route by which it comes All officers of the Octroi Department not below the rank of Mutsaddi are authorised to inspect the contents of any conveyance or package under Section 83 (1) of the Town Municipal Regulation

5.A table showing the octroi leviable, as shown in Schedule No I shall be open to the inspection of any person at the Municipal octroi office and copies shall b supplied without any charge to any person r quiring the same Such tables shall also be annexed in a conspicuous place at every post or office at which octroi is levied

6 When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi post peon, on receiving such pass,the importer shall forthwi bring the taxable goods to the octroi office ,accompanied by a peon if necessary

7 Wh n the goods accompanied by a pass as aforesaid are brought to the Central Octroi Office ,they may be unloaded and weighed or counted by the officer in charge of the octroi office Upon ascertainment of the amount of octroi payable on the goods,the importer shall either pay the amount due and r ceive permit for the removal of the goods or shall deposit the same in the Bonded Warehouse; When the duty is paid as above ,a permit shall be granted by the officer in charge of the octroi office for the removal of the goods showing the quantity or the weight of the goods ,the amount paid in respect thereof,and the date of payment The fact of the r ceipt shall also be noted on each copy of the duplicate pass one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the a praisement of the value of the goods ,wh n the tax is a sessed on value ,the import r may b

be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi office Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the Chief Officer at current rates and octroi levied accordingly

Explanation — When the invoice of the value of the goods is made on the basis of the invoice the value shall include all expenses such as packing charges, freight charges, cartage, charges for landing, discount shown in the invoice

BONDED WAREHOUSE

9 The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-law No 7 (supra)

10 The Bonded Warehouse shall be open for the transactions of business from 8 a m to 11 a m and from 3 p m to 5 p m daily, except on Sundays and holidays authorised by the President Arrangements shall, however, be made by the Officer in charge of the main octroi lookad for dealing with perishable articles such as betel leaves, on such days

11 Any importer depositing goods in the Bonded Warehouse shall unless the officer in charge of the Octroi Office has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon give a declaration in the form appended (schedule II) of the description, weight, quantity, and if necessary of the value of such goods

12 A receipt in the form appended (Schedule III) shall be given by the officer in charge of the Octroi Office for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt

13 The receipt given by the Octroi department for depositing goods should be returned before taking delivery of the article to which it refers Otherwise the officer in charge of the octroi office may refuse to deliver the article

14 If the depositor does not himself take delivery of the articles deposited in the octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may, at the discretion of the officer in charge of the Octroi office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the Officer in charge of the Octroi office

15 Any person who has deposited goods in the Bonded warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse or may on paying full duty thereon import such goods into the town covered by a permit or may export such goods free covered by an export pass, subject to the escort of an Octroi subordinate, provided that new packages ~~xxxxxxfxxxxxxxxxxxxx~~ covered by such passes shall, if possible, and before they are taken from the warehouse, be stamped by the officer in charge so as to show that they are under bond

The export pass shall be in triplicate, the original being retained by the officer in charge of the war house and the duplicate and triplicate delivered For every export pass granted under this rule or Rule 7, a fee of one anna shall be charged

16. No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules

(1) Goods shall be allowed to remain 24 hours free of charge

(2) After that period rates as in following schedule shall be charged for seven days

Name of the article	Rate	Remarks
Tobacco per maund of 24 lbs or portion thereof	-/-/6	a day
Piecegoods per bale, bundle, or case	-/-/6	a day
Sugar, jaggery, ghee, butter for 400 lbs or fractions of 400 lbs	-/-/6	-do-
Betel leaves per 1,000	-/-/3	-do-
Green cocoanuts per 100	-/-/3	-do-
Dry -do- -do-	-/-/3	-do-
Kerosene Oil, tins	-/-/1	-do-

(3) Double these rates shall be charged after 7 days provided that the President may in his discretion allow a reduction in or exemption from such penal rates

(4) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer of the warehouse to examine and pass the goods, such delay shall not be reckoned

17 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction by the Chief Officer to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than 2 months shall be sold in like manner provided that before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Octroi office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value

18. When any goods are sold under Bye law 17 the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof, provided that, if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year or after all claims received during that period have been duly disposed off, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year

19 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the warehouse or while they remain, therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods

Refund

20 On all articles, on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall be granted at the rates originally charged at the time of import provided that no refund shall be granted unless such goods are exported within 24 hours from the date on which octroi was levied

21 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe The octroi office shall also cancel the seal, if any, already affixed in token of payment of octroi

22 The officer in charge of the octroi office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the three parts of the application with an export pass and keeping one part in the office shal deliver the other parts to the applicant, who shall deliver one copy ~~x~~ in the octroi nakad through which he passes outside the limits of the Municipality

23 All goods exported under such pass and also all goods exported under~~x~~ free export pass under bye-law 15 shall be produced as being covered by the duplicate pass correspondi with the entries in the pass presented with them

24 The Octroi sub-ordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

25 If the goods are being exported otherwise than by rail and if the consignment appears~~x~~ to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars, specified in such form as ma b prescribed by the President Otherwise he shall retain both the duplicate and tri licate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pa he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

26 In all cases in which refund is claimed, the triplicat pass duly endorsed as provided by byelaw 25, must be produced at the Central octroi office by the person seeking the refund and if after due check the officer~~x~~ of the ~~x~~ octroi office is satisfied that a refund of octroi covered by such pass is duly payable, he shall refund the amount after obtaining the orders of the Chief Officer

27 Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice-President or Chief Officer within three months of such import, account for the articles received by them, producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported in whole or part of the articles so received or otherwise Any breach of this byelaw will render the importer liable ~~x~~ to punishment with a fine extending to ten times the value of octroi on such goods or to Rs 25/- whichever may be less and payment of the octroi duty on the article unaccounted for

28 Any infringement of the above byelaws shall be punishable under Sections 84 and 85 of the Mysore Town Municipalities Regulation VIII of 1933

President,
Town Municipal Council,
Mandya

Ks 8/11-7-37

Forwarded to Govt
D of S G Dept

SCHEDULE I.

Serial No	Name of tax	Classes of property liable	Amount at which or rate at which classes liable	Rs	a	p	Exemption	Time at which payable
			A					
V	Octroi	Articles mentioned in column 4	1 Cocoanuts, fresh	0	0	1	each	
			2 Cocoanuts, dry	0	8	0	per maund	
			3 Betel leaves	0	0	1	per 100	
			4 Jaggery	0	2	0	per maund	
			5 Ghee	0	8	0	-do	
			6 Butter	0	2	0	-do-	
			7 Sugar	0	4	0	-do-	
			B					
			8 Sheep and goats	0	2	0	each	from 8 A m to 12 noon and again from 2 P m to 6 P m
			C					
			9 Kerosine oil	0	2	0	"	
			D					
			10 Oil seeds	0	2	0	per 100 srs	
			11 Tobacco	1	0	0	per maund	
			12 Cigarettes	0	2	0	per 1000	
			13 Beedies	0	0	6	per 1000	Khaddar cloths are exempted from octroi duty
			14 Oil	0	2	0	per maund	
			15 Cloth including piece-goods or other textile fabrics not stitched	0	0	3	per Re worth	

President,
Town Municipal Council,
Landye,

SCHEDULE No II

(See Byelaw N 11)

The Officer in charge of the octroi office Town Please receive the undermentioned goods and deposit them in the Bonded Warehouse -

Name of depositor	Description of articles deposited	Number of packages or bales etc	Distinguishing marks if any	Weight Mds Seers	Quantity	Value Rs a p	Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the byelaws Nos 12 to 16,20 and 21, relating to the depo it

Witness

Signature

Address

Signature of De ositor

Address

SCHEDULE NO III

(See Bylaw No 12)

Octroi office,

Town

Received for deposit the undermentioned goods from

Receipt No	Consignment No	Consignment Date	Goods deposit Note No	Name of article	Description	Number of articles	Remarks

Goods keeper

Octroi officer

Man gar

Town

Dated 19

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 30-9-37 193

Signed by HR HSH

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part?

PTO

Section Ml

File No 74 37

Serial No 7

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter No D3-488/37-38 dated 14th Aug 1937 from the D C Mysore Dh, requesting sanction to the draft ~~Bye~~ Bye laws framed by the Mandya Town Mc Cl under section 48 (1)(K) of the ~~Order thereon No~~ Town Mttes Regn 1933, for the levy of octroi duty on certain articles imported into the municipal limits of Mandya Town

Order No D3279-80 & 309-2

The Bye laws as appended to this order are approved

2) Copies of the Bye-laws showed
~~Okay may be~~ ~~for~~ printed
and 10 copies of ~~the same~~
sent to the Secretary for reference

Secy to Govr
2/11/37

Fm
16937
L S G Dept
D for info
14/9/37

To
The D & Reyone Dr (W R)
The Comptroller to Govr

List of Enclosure

Copied by

Examined by

WD 03602—GPB 22 500—12 7 36

Proceedings of the Government of His Highness
the Maharaja of Mysore

Read -

Letter No D3-488/37-38 dated 11th August 1937 from the Deputy Commissioner Mysore District requesting sanction to the draft Bye-laws frmaed by the Mandya town Municipal Council under section 48 (1) (x) of the Town Municipalities Regulation 1933 for the levy of Octroi duty on certain - articles imported into the municipal limits of Mandya Town

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Order No L3279-80/mc74-37-7

Bangalore, Dated the ~~29~~ 30th September 1937

The Byelaws as appended to this order are approved

(2) Copies of the Byelaws should be printed and 10 copies sent to the Secretariat for reference and record

for Secretary to Government
L & G Department

To

The Deputy Commissioner, Mysore District (with records)
The Comptroller to Government